
History Schedules

Schedule F-1, Ten-Year History of Expenditures in Current and Deflated Dollars

This schedule shows the growth in expenditures for four major agencies: MCG, MCPS, Montgomery College, and M-NCPCC, in both current dollars and deflated to Fiscal Year 96. The purpose is to give a sense of the size of increases in real spending, with inflation removed.

Schedule F-2, Ten-Year History of Revenue by Major Category

This schedule reports the revenues received by MCG, Debt Service, MCPS, Montgomery College, and M-NCPCC. The great majority of the revenues are collected by Montgomery County government, but the educational institutions do receive significant State aid plus revenues from tuition, food service, and other charges.

The columns showing the percent of total revenues represented by the major categories give a sense of the relative importance of different types of revenues and show changes over time.

Schedule F-3, Ten-Year History of County Government Workyears by Function

This schedule has two tables that display workforce history in different ways. The first displays MCG workyears by function. The second table takes the workforce data in the first table and divides it by the estimated population for each year to show the annual change in the number of workers per 1000 population. The purpose is to show how the size of the MCG workforce, by governmental function, is tracking the growth in population. The data in this table excludes workyears provided by contract.

Schedule F-4, Ten-Year History of County Agencies Workyears by Fund

This schedule is similar to F-3 but displays MCG workyears by fund over the ten years.

Schedule F-5, Ten-Year History of Property Tax Rates for Typical Property Owner

This schedule shows the tax rates per 100 dollars of assessed valuation paid by the typical property owner.

Schedule F-6, Historical Analysis of Property Tax Rates

This schedule shows the total average weighted property tax rate (i.e., the rate resulting from taking all rates approved by the County Council, all other municipal district tax rates, and the State of Maryland tax rate, and weighing them by their respective assessable bases related to the Countywide base).

SCHEDULE F-1

TEN-YEAR HISTORY OF EXPENDITURES IN CURRENT AND DEFLATED DOLLARS WITH FISCAL YEAR 99 AS BASE										
	ACTUAL FY99	ACTUAL FY00	ACTUAL FY01	ACTUAL FY02	ACTUAL FY03	ACTUAL FY04	ACTUAL FY05	ACTUAL FY06	BUDGET FY07	
	(In Millions)									REC FY08
COUNTY GOVERNMENT										
General Fund	469.6	510.0	530.1	559.5	615.3	642.8	697.6	773.0	859.1	921.7
Expenditures in FY99 \$	469.6	496.6	500.6	516.6	552.6	563.2	590.2	628.5	703.0	727.2
Special Funds: Tax Supported Expenditures in FY99 \$	214.8	181.2	191.5	193.7	206.1	221.2	247.2	293.5	322.3	340.7
Grant Fund Non-Tax Supported Expenditures in FY99 \$	68.9	62.8	68.0	82.6	83.9	78.8	77.3	85.6	68.1	74.3
Special Funds: Non-Tax Supported Expenditures in FY99 \$	141.7	154.3	161.8	174.8	182.0	199.9	219.0	220.6	231.9	246.4
TOTAL COUNTY GOVERNMENT	895.1	908.3	951.3	1,010.7	1,087.2	1,142.7	1,241.0	1,372.7	1,481.3	1,583.0
Expenditures in FY99 \$	895.1	884.4	898.5	933.0	976.4	1,001.2	1,050.1	1,116.1	1,212.1	1,248.9
M. C. PUBLIC SCHOOLS (b)	1,032.9	1,106.9	1,220.7	1,287.5	1,413.3	1,498.4	1,620.2	1,728.7	1,851.5	1,968.8
Expenditures in FY99 \$	1,032.9	1,077.8	1,152.9	1,188.6	1,269.2	1,312.8	1,370.9	1,405.5	1,515.1	1,553.3
MONTGOMERY COLLEGE (b)	106.2	116.7	128.5	143.8	150.2	156.4	167.6	181.5	218.3	233.2
Expenditures in FY99 \$	106.2	113.6	121.3	132.7	134.9	137.1	141.8	147.6	178.6	184.0
M-NCPPC (b)	73.0	78.1	82.8	85.5	88.0	90.3	97.2	105.1	109.5	115.8
Expenditures in FY99 \$	73.0	76.1	78.2	78.9	79.1	79.1	82.3	85.4	89.6	91.4
DEBT SERVICE (g)	150.6	154.6	159.2	177.4	187.3	194.2	201.1	213.0	221.0	239.9
Expenditures in FY99 \$	150.6	150.6	150.3	163.8	168.2	170.1	170.1	173.2	180.8	189.2
TOTAL ALL AGENCIES	2,257.7	2,364.7	2,542.5	2,704.8	2,926.1	3,082.0	3,327.1	3,601.1	3,881.6	4,140.7
Expenditures in FY99 \$	2,257.7	2,302.5	2,401.3	2,497.0	2,627.8	2,700.3	2,815.1	2,927.8	3,176.3	3,266.8
CPI - FISCAL YEAR 99 = 100	100.0	102.7	105.9	108.3	111.4	114.1	118.2	123.0	122.2	126.7
Fiscal Year Percent Change	0.0%	2.7%	3.1%	2.3%	2.8%	2.5%	3.6%	4.1%	3.4%	3.1%

SCHEDULE F-2

TEN-YEAR HISTORY OF REVENUE BY MAJOR CATEGORY AND AS A PERCENT OF TOTAL REVENUE <i>(In Millions)</i>																									
FISCAL YEAR	PROPERTY TAX			INCOME TAX			TRANSFER TAX			OTHER TAXES			LICENSES & PERMITS	CHARGES FOR SERVICES	INTERGOV. AID	FINES & MISC. REVENUE	TOTAL REVENUE*								
	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%	\$	%									
FY08 Rec	1219.2		29.4		1286.9		31.0		193.3		4.7		171.1		4.1		39.2	0.9	312.0	7.5	766.4	18.5	157.8	3.8	4,145.8
FY07 Est	1166.7		29.8		1217.3		31.1		178.1		4.6		166.9		4.3		33.3	0.9	292.7	7.5	703.1	18.0	151.6	3.9	3,909.7
FY07 Approved	1164.3		30.4		1079.4		28.2		225.7		5.9		174.3		4.6		39.4	1.0	295.5	7.7	704.4	18.4	143.0	3.7	3,826.0
FY06 Actual	1,115.1		30.0		1044.6		28.1		241.7		6.5		164.8		4.4		32.4	0.9	287.5	7.7	688.5	18.5	139.9	3.8	3,714.4
FY05 Actual	1079.2		31.4		940.9		27.4		221.3		6.4		162.1		4.7		33.6	1.0	267.5	7.8	605.4	17.6	126.7	3.7	3,437.6
FY04 Actual	992.7		31.5		869.7		27.6		185.2		5.9		116.9		3.7		31.6	1.0	270.4	8.6	581.9	18.5	100.6	3.2	3,148.9
FY03 Actual	934.0		32.5		788.0		27.5		169.6		5.9		47.6		1.7		27.1	0.9	249.1	8.7	562.3	19.6	92.5	3.2	2,870.2
FY02 Actual	880.7		31.1		867.0		30.6		132.1		4.7		43.7		1.5		26.5	0.9	242.5	8.6	541.2	19.1	98.1	3.5	2,831.7
FY01 Actual	846.6		32.4		812.4		31.1		102.4		3.9		46.8		1.8		25.8	1.0	232.1	8.9	433.7	16.6	112.2	4.3	2,611.9
FY00 Actual	828.9		33.0		761.1		30.3		99.8		4.0		43.3		1.7		24.4	1.0	225.8	9.0	415.3	16.6	110.2	4.4	2,508.8
FY99 Actual	794.5		33.1		689.2		28.7		93.0		3.9		45.2		1.9		23.6	1.0	212.3	8.8	440.7	18.4	101.0	4.2	2,399.4

* Totals do not include uses of prior year reserves or transfers

SCHEDULE F-3

TEN-YEAR HISTORY OF COUNTY GOVERNMENT WORKYEARS BY FUNCTION

FUNCTION	FY99	APPROVED FY00	APPROVED FY01	APPROVED FY02	APPROVED FY03	APPROVED FY04	APPROVED FY05	APPROVED FY06	APPROVED FY07	REC FY08
General Government	562.5	585.2	631.8	664.7	665.2	665.7	660.6	675.7	710.7	707.4
Public Safety	2,823.6	2,902.1	3,027.1	3,123.0	3,112.4	3,131.5	3,295.6	3,462.3	3,689.6	3,821.3
Public Works & Transportation	1,316.5	1,348.2	1,388.3	1,423.3	1,435.7	1,457.1	1,509.4	1,482.1	1,528.7	1,641.6
Health & Human Services	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,594.5
Libraries, Culture & Recreation	809.6	847.3	880.0	865.5	844.7	844.2	833.3	844.9	887.7	910.1
Community Development & Housing	287.1	296.8	310.2	315.8	317.7	317.7	317.9	322.5	334.5	341.9
Environment	33.6	36.8	36.9	38.8	42.3	42.3	42.7	44.7	48.8	50.5
Non-Departmental Accounts	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6
Liquor Control	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6
Subtotal	7,357.9	7,586.6	7,919.4	8,109.2	8,142.5	8,176.1	8,391.0	8,632.5	9,038.7	9,410.5
Plus Council & Judicial Offices*	386.8	397.0	436.5	444.0	453.5	438.5	446.1	456.0	473.5	482.0
TOTAL COUNTY GOVERNMENT	7,744.7	7,983.6	8,355.9	8,553.2	8,596.0	8,614.6	8,837.1	9,088.5	9,512.2	9,892.5
GOVERNMENT WORKYEARS PER 1000 POPULATION										
General Government	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Public Safety	3.3	3.4	3.5	3.4	3.4	3.4	3.4	3.5	3.6	3.9
Public Works & Transportation	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.6	1.7
Health & Human Services	1.5	1.5	1.6	1.5	1.6	1.5	1.5	1.5	1.6	1.6
Culture & Recreation	1.0	1.0	1.0	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Community Development & Housing	0.3	0.3	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.4
Environment	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.1
Non-Departmental Accounts	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.3
Total County-Elective Offices	8.7	8.9	9.1	9.0	8.9	8.8	8.9	9.1	9.4	9.6
Plus Council & Judicial Offices*	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
TOTAL COUNTY GOVERNMENT	9.2	9.3	9.6	9.4	9.4	9.3	9.4	9.5	9.9	10.1
Population	846,000	855,000	866,000	905,988	915,062	929,000	942,000	953,000	964,000	976,000

Historical Workyears and Population reflect the Original Approved Budget
* Includes officials and staff of offices headed by elected officials

SCHEDULE F-4

TEN-YEAR HISTORY OF COUNTY AGENCIES WORKYEARS BY FUND

	FY99 WORKYEARS	FY00 WORKYEARS	FY01 WORKYEARS	FY02 WORKYEARS	FY03 WORKYEARS	FY04 WORKYEARS	FY05 WORKYEARS	FY06 WORKYEARS	FY07 WORKYEARS	FY08 WORKYEARS
GENERAL FUND										
General Government	757.4	785.7	847.3	873.9	868.3	846.0	839.1	854.3	896.6	893.6
Public Safety	1,935.3	1,954.6	2,088.6	2,173.7	2,193.6	2,217.4	2,319.4	2,475.8	2,631.2	2,693.3
Public Works & Transportation	470.0	471.4	481.6	483.7	480.4	465.3	486.8	442.7	447.5	450.0
Health & Human Services	1,248.1	1,281.2	1,370.2	1,402.6	1,435.2	1,423.3	1,436.9	1,475.9	1,506.0	1,594.5
Libraries, Culture & Recreation	407.5	421.5	430.6	427.3	416.0	406.7	401.9	403.2	419.9	431.8
Community Development & Housing	80.9	84.7	95.5	91.0	127.9	124.9	121.5	123.1	110.3	118.5
Environment	33.6	36.8	36.9	38.8	35.3	33.8	33.7	34.7	34.9	34.9
Nondepartmental Accounts	21.6	20.3	1.0	1.4	3.2	1.6	1.4	3.2	2.9	2.6
TOTAL GENERAL FUND**	4,952.4	5,066.2	5,351.7	5,492.4	5,559.9	5,519.0	5,640.7	5,812.9	6,049.3	6,219.2
SPECIAL FUNDS										
Urban Districts	25.2	27.5	32.0	41.9	44.7	49.6	51.3	56.6	57.1	57.6
Mass Transit	509.0	538.3	560.5	585.8	599.5	624.8	642.7	651.6	679.6	765.4
Fire Tax District	1,024.9	1,073.4	1,091.2	1,105.3	1,087.6	1,078.2	1,182.4	1,155.2	1,235.6	1,311.3
Recurement	382.3	404.4	425.6	412.0	402.9	411.6	405.4	415.7	441.7	452.2
Economic Development Fund	0.0	0.0	0.0	0.0	0.0	1.0	1.0	1.0	1.0	1.0
Cable Television	5.1	6.1	7.7	8.1	8.1	7.4	12.5	13.3	14.3	14.5
Community Use of Public Facilities	19.8	21.4	23.8	26.2	26.8	25.9	26.0	26.0	26.1	26.1
Common Ownership Communities	2.1	2.4	2.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Landlord-Tenant Affairs	30.0	35.6	36.9	37.2	0.0	0.0	0.0	0.0	0.0	0.0
Liquor Control	255.3	268.7	273.9	274.1	286.1	292.2	293.2	321.2	329.8	340.6
Montgomery Housing Initiative	0.0	0.0	0.0	1.6	2.0	2.6	4.5	7.1	7.7	8.5
Water Quality Protection	0.0	0.0	0.0	0.0	7.0	9.0	9.0	10.0	13.9	15.6
Parking Districts	46.2	46.9	51.3	53.8	53.9	45.6	41.5	43.1	45.3	47.7
Permitting Services	174.1	174.1	175.4	183.6	186.8	189.2	190.9	191.3	215.5	213.9
Solid Waste Management	126.3	128.9	131.2	134.3	134.0	138.5	147.8	151.7	156.1	157.5
TOTAL SPECIAL FUNDS	2,600.3	2,727.7	2,811.9	2,866.3	2,839.4	2,875.6	2,968.2	3,043.8	3,223.7	3,411.9
INTERNAL SERVICE FUNDS										
Central Duplicating	26.4	27.4	27.4	26.4	26.4	28.1	27.0	29.4	30.0	30.0
Employee Health Benefit Self Insurance	0.0	0.0	0.0	0.0	0.0	8.1	8.6	9.6	9.6	11.0
Fleet Management Services	138.6	135.3	136.3	139.3	141.5	154.8	163.6	163.6	170.2	191.0
Risk Management	27.0	27.0	28.6	28.8	28.8	29.0	29.0	29.2	29.4	29.4
TOTAL INTERNAL SERVICE FUNDS	192.0	189.7	192.3	194.5	196.7	220.0	228.2	231.8	239.2	261.4
TOTAL COUNTY GOVERNMENT	7,744.7	7,983.6	8,355.9	8,553.2	8,596.0	8,614.6	8,837.1	9,088.5	9,512.2	9,892.5
MONTGOMERY COUNTY PUBLIC SCHOOLS	15,965.1	16,757.4	17,758.1	18,561.4	19,012.6	19,274.0	19,601.3	20,322.3	20,844.1	
MONTGOMERY COLLEGE	1,240.0	1,338.7	1,411.8	1,451.1	1,556.9	1,590.9	1,636.4	1,720.6	1,820.1	
M-NCPCC	1,068.5	1,103.8	1,147.3	1,140.2	1,140.4	1,092.8	1,086.5	1,102.4	1,016.6	
GRAND TOTAL	26,018.3	27,193.5	28,673.1	29,705.9	30,242.9	30,538.3	31,115.8	31,959.6	32,949.5	33,573.3

Historical Workyears reflect the Original Approved Budget
** Includes grant workyears related to General Fund functions.

SCHEDULE F-5

TEN-YEAR HISTORY OF PROPERTY TAX RATES FOR TYPICAL PROPERTY OWNER

FISCAL YEAR	COUNTY	MASS TRANSIT	FIRE	Tax Rate Per \$100 Assessed Value			TOTAL COUNTY	STATE	TOTAL TAX RATE
				REC- REACTION	STORM	DRAINAGE			
FY08 - Real	0.627	0.058	0.128	0.024	0.003	0.076	0.916	0.112	1.028
FY08 - Personal	1.567	0.145	0.320	0.060	0.007	0.190	2.289	n/a	2.289
FY07 - Real	0.624	0.053	0.134	0.024	0.003	0.078	0.916	0.112	1.028
FY07 - Personal	1.560	0.133	0.335	0.060	0.008	0.196	2.292	n/a	2.292
FY06 - Real	0.679	0.042	0.134	0.025	0.003	0.084	0.967	0.132	1.099
FY06 - Personal	1.698	0.105	0.335	0.063	0.008	0.211	2.420	n/a	2.420
FY05 - Real	0.734	0.044	0.123	0.025	0.003	0.080	1.009	0.132	1.141
FY05 - Personal	1.835	0.110	0.308	0.063	0.008	0.201	2.525	n/a	2.525
FY04 - Real	0.751	0.044	0.118	0.022	0.003	0.081	1.019	0.132	1.151
FY04 - Personal	1.878	0.110	0.295	0.055	0.008	0.204	2.550	n/a	2.550
FY03 - Real	0.754	0.038	0.117	0.020	0.003	0.087	1.019	0.084	1.103
FY03 - Personal	1.885	0.095	0.293	0.050	0.008	0.219	2.550	n/a	2.550
FY02 - Real	0.741	0.050	0.109	0.027	0.003	0.091	1.021	0.084	1.105
FY02 - Personal	1.852	0.125	0.273	0.068	0.007	0.226	2.551	n/a	2.551
FY01 - Real *	0.743	0.040	0.117	0.028	0.004	0.089	1.021	0.084	1.105
FY01 - Personal *	1.857	0.100	0.293	0.069	0.010	0.223	2.552	n/a	2.552
FY01 - Original	1.857	0.100	0.293	0.069	0.010	0.223	2.552	0.210	2.762
FY00	1.863	0.102	0.290	0.067	0.010	0.219	2.551	0.210	2.761
FY99	1.923	0.102	0.263	0.062	0.010	0.218	2.578	0.210	2.788
FY98	1.962	0.091	0.262	0.054	0.010	0.218	2.597	0.210	2.807

* See the "Property Tax Schedules" for information about the change in the property rate structure effective in FY01.

SCHEDULE F-6

HISTORICAL ANALYSIS OF WEIGHTED REAL PROPERTY TAX RATES MONTGOMERY COUNTY Average Weighted Rate Per \$100 of Assessed Value

Fiscal Year	Total	Maryland	Municipalities	Montgomery County
2008 (est.)	\$1.058	\$0.112	\$0.043	\$0.903
2007 (est.)	\$1.058	\$0.112	\$0.043	\$0.903
2006	\$1.130	\$0.132	\$0.045	\$0.953
2005	\$1.173	\$0.132	\$0.046	\$0.995
2004	\$1.183	\$0.132	\$0.046	\$1.005
2003	\$1.134	\$0.084	\$0.045	\$1.005
2002	\$1.134	\$0.084	\$0.044	\$1.006
2001	\$1.133	\$0.084	\$0.043	\$1.006
2000	\$1.133	\$0.084	\$0.043	\$1.006

Notes: Effective FY01 real property in Maryland is assessed at 100 percent of full cash value, in contrast to the 40 percent method in effect through FY00. Corresponding to the increase in the real property base by a factor of 2.5, the real property tax rates are divided by the same factor. FY00 rates have been adjusted in this table to the 100 percent full cash value for comparison with later years.

"County Rate" is derived by deducting the State and Municipal weighted rates from the "Total".

"Municipal Rates" are the weighted average of approximately 23 municipal districts.

FY07 and FY08 data are estimates.

MONTGOMERY COUNTY DEPARTMENT OF FINANCE

MARCH 2007